

NORTH LOGAN

CITY

June 30, 2007

FISCAL YEAR ENDING

CERTIFICATION OF BUDGET

ADOPTION OF BUDGET INFORMATION:

In compliance with Sections 10-6-111, 10-6-113, 10-6-118, 59-2-919 and 59-2-923, *Utah Code*, as amended which states in effect:

"On or before the first regularly scheduled town council meeting of May, the mayor shall prepare for the ensuing year, a tentative budget for each fund for which a budget is required. The council shall review, consider and tentatively adopt the tentative budget and shall establish the time and place of the public hearing to receive public comment on the budget. Before June 22, or in the case of a property tax increase before August 17, the governing body shall by resolution or ordinance adopt a budget for the ensuing fiscal period for each fund for which a budget is required. A copy of the final budget for each fund shall be filed with the State Auditor within 30 days after adoption."

I, the undersigned, certify that the attached budget document is a true and correct copy of the budget of North Logan City for the fiscal year ending June 30, 2007 as approved and adopted by resolution or ordinance dated August 17, 2006. A public hearing meeting the requirements specified in *Utah Code* section (indicate which):

☐ 10-6-113-118 (no increase in tax rate - final budget adopted by June 22);

☒ 59-2-918-920 (increase in tax rate - final budget adopted by August 17)

was held on August 17, 2006 for all budgetary funds.

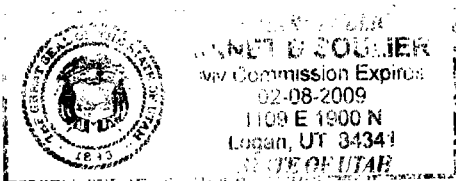
Signed: _____

(Budget Officer)

Subscribed and sworn to this 11th day

of September, 2006.

Paul B. Soulier
(Notary Public)



North Logan City
Governmental Unit

June 30, 2007
Fiscal Year

GENERAL FUND REVENUES

Account Number	Source of Revenue	Prior Year Actual Revenue 2005	Current Year Estimate	Ensuing Year Approved Budget Appropriation
3100	TAXES			
3110	General Property Taxes - Current	283,915	360,733	374,962
3120	Prior Years' Taxes - Delinquent	21,170	21,058	25,000
3130	General Sales & Use Taxes	1,590,899	1,809,325	1,935,000
3140	Franchise Taxes	10,860	11,736	12,000
3150	Transient Room Tax			
3161	Re-appraisals			
3162	Assessing & Collecting - State Levy			
3163	Assessing & Collecting - County Levy			
3170	Fee-in-Lieu of Property Taxes	80,526	88,502	89,986
3190	Penalties & Interest on Delinquent Taxes			
3200	LICENSES AND PERMITS			
3210	Business Licenses & Permits	8,381	9,826	7,500
3220	Non-business Licenses & Permits			
3221	Building, Structures, & Equipment	175,949	314,261	255,000
3222	Marriage Licenses			
3223	Motor Vehicle Operation			
3224	Cemetery - Burial Permits			
3225	Animal Licenses	6,060	7,207	5,700
3300	INTERGOVERNMENTAL REVENUE			
3310	Federal Grants			
3311	General Governemnt			
3312	Public Safety	750	147,424	
3313	Highways and Streets			
3315	Health			
3317	Cultural - Recreation			
3330	Federal Payments in Lieu of Taxes			
3340	State Grants	7,535	26,259	
3350	State Shared Revenue			
3356	Class "C" Road Fund Allotment	211,943	254,758	250,000
3358	Liquor Fund Allotment	4,597	5,238	6,000
3370	Grants from Local Units: <u>Cache County</u>		9,302	6,700

North Logan City
Governmental Unit

June 30, 2007
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GENERAL FUND REVENUES

Account Number	Source of Revenue	Prior Year Actual Revenue 2005	Current Year Estimate	Ensuing Year Approved Budget Appropriation
3400	CHARGES FOR SERVICES			
3410	General Government			
3411	Court Costs, Fees & Charges (Clerk)			
3412	Recording of Legal Documents (Recorder)			
3413	Zoning & Subdivision Fees	38,333	91,141	56,200
3415	Sale of Maps & Publications	2,907	2,548	2,800
3416	Auditor's Fees			
3417	Surveyor's Fees			
3418	Treasurer's Fees			
3420	Public Safety	223,868	226,911	252,695
3421	Special Police Services			
3422	Special Protective Services			
3423	Corrective Fees (Jail)			
3430	Streets & Public Improvements	143,666	178,389	140,000
3431	Street, Sidewalk & Curb Repairs	9,785	409	13,000
3432	Parking Meter Revenue			
3433	Street Lighting Charges			
3440	Sanitation			
3441	Sewer Charges			
3442	Street Sanitation Charges			
3443	Refuse Collection Charges	472,067	502,256	570,000
3444	Sale of Waste & Sludge			
3445	Weed Removal & Cleaning Charges			
3450	Health			
3470	Parks and Public Property	125,324	121,709	115,100
3480	Cemeteries			
3490	Miscellaneous Services:			
3500	FINES AND FORFEITURES			
3510	Fines	218,418	202,362	183,000
3520	Forfeitures	757	1,369	2,000
3600	MISCELLANEOUS REVENUE			
3610	Interest Earnings	17,249	8,261	13,795
3620	Rents & Concessions	9,018	12,650	6,000
3640	Sale of Fixed Assets - Compensation for Loss	1,050	10,000	100,000
3650	Sale of Materials & Supplies	23,019	19,631	9,000
3670	Sales of Bonds			
3680	Other Financing - Capital Lease Obligations			

North Logan City
Governmental Unit

June 30, 2007
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GENERAL FUND REVENUES

Account Number	Source of Revenue	Prior Year Actual Revenue <u>2005</u>	Current Year Estimate	Ensuing Year Approved Budget Appropriation
3800	CONTRIBUTIONS AND TRANSFERS			
3810	Transfer from:			
3820	Transfer from:			
	Transfer from:			
	Transfer from:			
	Transfer from:			
3850	Loan from:			
3860	Loan from:			
3870	Contribution from Private Sources	57,847	1,250	
3880	Beg. Class "C" Road Fund Bal. to be Appopr.			
3890	Beg. General Fund Bal. to be Appropriated	269,832		
	TOTAL REVENUES	4,015,725	4,444,515	4,431,438

North Logan City
Governmental Unit

June 30, 2007
Fiscal Year

GENERAL FUND EXPENDITURES

Account Number	Nature of Expenditure	Prior Year Actual Expenditures 2005	Current Year Estimate	Ensuing Year Approved Budget Appropriation
4100	GENERAL GOVERNMENT			
4110	Legislative			
4111	Commission or Council	72,695	58,754	66,987
4112	Legislative Committees & Special Bodies			
4113	Ordinances & Proceedings			
4120	Judicial			
4121	City & Precint Courts	152,711	146,651	157,025
4122	Juvenile Court			
4123	District & Circuit Courts			
4124	Law Library			
4130	Executive & Central Staff Agencies	93,193	102,668	88,670
4131	Executive			
4132	Boards & Commisions			
4133	Central Purchasing			
4134	Personnel			
4135	Budgeting			
4136	Data Processing			
4137	Microfilming			
4140	Administrative Agencies	94,759	89,865	110,838
4141	Auditor			
4142	Clerk			
4143	Treasurer			
4144	Recorder			
4145	Attorney			
4146	Surveyor			
4147	Assessor			
4150	Non-Departmental	42,763	134,803	140,557
4160	General Governmental Buildings			
4170	Elections		5,130	
4180	Planning & Zoning	12,834	5,580	15,160
4190	Education & Community Promotion	6,023	7,034	6,900
4200	PUBLIC SAFETY			
4210	Police Department	692,102	677,303	775,483
4220	Fire Department	238,467	449,256	315,432
4230	Corrections (Jail)			
4240	Protective Inspection	223,806	223,125	243,045
4250	Other Protective			
4252	Agricultural Inspection			
4253	Animal Control & Regulation	44,240	44,033	52,691
4254	Flood Control			
4255	Emergency Services (Civil Defense)			

North Logan City
Governmental Unit

June 30, 2007
Fiscal Year

GENERAL FUND EXPENDITURES

Account Number	Nature of Expenditure	Prior Year Actual Expenditures 2005	Current Year Estimate	Ensuing Year Approved Budget Appropriation
4300	PUBLIC HEALTH			
4310	Health Services			
4360	Infirmaries			
4400	HIGHWAYS & PUBLIC IMPROVEMENTS			
4410	Highways	526,104	158,107	203,977
4415	Class "C" Road Program	211,943	254,758	250,000
4420	Sanitation	449,064	480,148	542,000
4430	Sewage Collection & Disposal			
4440	Shop & Garage			
4500	PARKS, RECREA. & PUBLIC PROPERTY			
4510	Park & Park Areas	478,585	320,082	456,070
4540	Park Lighting			
4560	Recreation & Culture	40,761	43,794	41,857
4580	Libraries			
4590	Cemeteries		10,829	53,100
4600	COMMUNITY & ECONOMIC DEVEL.			
4610	Community Planning	106,544	100,446	121,849
4620	Community Development			
4630	Urban Redevelopment & Housing			
4650	Economic Development & Assistance	84,716	75,288	26,200
4660	Economic Opportunity			
4700	DEBT SERVICE			
4710	Principal and Interest	132,714	132,639	137,050
4800	TRANSFERS AND OTHER USES			
4810	Transfer to:			
4820	Transfer to: Capital Projects Fund	311,701	242,870	388,500
4830	Transfer to: Library Special Revenue Fund		231,555	55,000
	Transfer to:			
	Transfer to:			

North Logan City
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GENERAL FUND EXPENDITURES

Account Number	Nature of Expenditure	Prior Year Actual Expenditures <u>2005</u>	Current Year Estimate	Ensuing Year Approved Budget Appropriation
4850	Loan to:			
4860	Loan to:			
4870	Use of Restricted/Reserved Fund Balance			
4871	Class "C" Road Funds			
4900	MISCELLANEOUS			
4910	Judgments & Losses			
4970	FEMA Reimbursement of Flood Costs			
4980	Other Flood Costs			
4880	Appropriated Increase in Fund Balance		449,797	183,047
	TOTAL EXPENDITURES	4,015,725	4,444,515	4,431,438

North Logan City
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June 30, 2007
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SPECIAL REVENUE FUND (Library)

FORM 1

Account Number	Description	Prior Year Actual 2005	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	REVENUES:			
3110	Dedicated Property Taxes-Current	274,319	279,403	369,210
3920	User Charges	6,622	2,141	2,000
3930	Fines	7,057	8,067	6,500
3940	Interest Earned	1,674	9,499	7,500
3950	Contributions	50,873	112,559	119,000
	OTHER SOURCES:			
	Transfer from: General Fund		231,555	55,000
	Usage of beginning fund balance	24,455		
	TOTAL REVENUES & OTHER SOURCES	365,000	643,224	559,210
	EXPENDITURES:			
4010	Library Operations	322,710	340,257	366,542
4070	Debt Service	42,290	153,890	155,280
	OTHER USES:			
	Transfer to:			
	Budgeted increase in fund balance		149,077	37,388
	TOTAL EXPENDITURES & OTHER USES	365,000	643,224	559,210

SPECIAL REVENUE FUND (Explain Nature of Fund)

FORM 1

Account Number	Description	Prior Year Actual 2005	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	REVENUES:			
	OTHER SOURCES:			
	Transfer from:			
	Usage of beginning fund balance			
	TOTAL REVENUES & OTHER SOURCES			
	EXPENDITURES:			
	OTHER USES:			
	Transfer to:			
	Budgeted increase in fund balance			
	TOTAL EXPENDITURES & OTHER USES			

North Logan City
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June 30, 2007
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CAPITAL PROJECTS FUND

FORM 4

Account Number	Description	Prior Year Actual 2005	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	REVENUES:			
	Transfers from General Fund	311,701	242,870	388,500
	Interest Income	291	(281)	2,300
	Other additions			
	TOTAL REVENUE	311,992	242,589	390,800
	Beginning Fund Balance	546,945	(1)	27,011
	TOTAL AVAILABLE FOR APPROPR.	858,937	242,588	417,811
	EXPENDITURES:			
	Capital Outlays	858,938	215,577	351,925
	TOTAL EXPENDITURES	858,938	215,577	351,925
	Ending Fund Balance	(1)	27,011	65,886

OTHER FUNDS (Explain nature of fund)

Account Number	Description	Prior Year Actual 2005	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	REVENUES:			
	Transfers from General Fund			
	Interest Income			
	Other additions			
	Beginning fund balance to be appropriated			
	TOTAL REVENUE			
	EXPENDITURES:			
	Appropriated increase in fund balance			
	TOTAL EXPENDITURES			

North Logan City
Governmental Unit

June 30, 2007
Fiscal Year

ENTERPRISE OR INTERNAL SERVICE FUND: WATER ENTERPRISE

FORM 3

Account Number	Description	Prior Year Actual 2005	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	OPERATING REVENUE:			
	Charges for Services	711,604	814,240	767,000
	Interest Earned	31,562	36,327	54,650
	Other:			
	TOTAL OPERATING REVENUE	743,166	850,567	821,650
	OPERATING EXPENSES:			
	Personal Services	112,630	122,999	135,041
	Contractual Services			
	Material and Supplies	223,579	239,356	315,179
	Depreciation	171,706	174,481	174,004
	Other	15,395	3,086	10,500
	TOTAL OPERATING EXPENSE	523,310	539,922	634,724
	OPERATING INCOME (LOSS)	219,856	310,645	186,926
	NON-OPERATING REVENUE (EXPENSES) AND TRANSFERS:			
	Connection Fees	145,882	241,187	175,000
	Interest Expense	(98,145)	(93,323)	(88,683)
	Capital Contributions from Outside Sources	20,323		
	Operating transfers from:			
	Operating transfers to:			
	NET INCOME (LOSS)	287,916	458,509	273,243

ANALYSIS OF CASH REQUIREMENTS:

	CASH OPERATING NEEDS:			
	Net Income (Loss)	287,916	458,509	273,243
	Plus: Depreciation	171,706	174,481	174,004
	Less: Major Improvements & Capital Outlay	642,824	298,206	0
	Bond Principal Payments	120,000	125,000	130,000
	TOTAL CASH PROVIDED (REQUIRED)	(303,202)	209,784	317,247
	SOURCE OF CASH REQUIRED:			
	Cash Balance at Beginning of Year	1,045,742	742,540	952,324
	Invest. & Other Curr. Assets to be Converted			
	Issuance of Bonds and Other Debt			
	Loans from Other Funds			
	TOTAL CASH REQUIRED	(742,540)	(952,324)	(1,269,571)

North Logan City
Governmental Unit

June 30, 2007
Fiscal Year

ENTERPRISE OR INTERNAL SERVICE FUND: SEWER ENTERPRISE

FORM 3

Account Number	Description	Prior Year Actual 2005	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	OPERATING REVENUE:			
	Charges for Services	535,944	548,367	525,000
	Interest Earned	18,426	18,297	17,900
	Other: Dedicated Property Tax	32,911	32,911	32,911
	TOTAL OPERATING REVENUE	587,281	599,575	575,811
	OPERATING EXPENSES:			
	Personal Services	54,086	54,918	48,011
	Contractual Services	382,186	408,203	450,000
	Material and Supplies	61,095	57,657	63,859
	Depreciation	111,391	102,222	97,816
	Other	4,745	1,260	8,000
	TOTAL OPERATING EXPENSE	613,503	624,260	667,686
	OPERATING INCOME (LOSS)	(26,222)	(24,685)	(91,875)
	NON-OPERATING REVENUE (EXPENSES) AND TRANSFERS:			
	Connection Fees	66,426	102,730	120,000
	Interest Expense	(52,660)	(45,666)	(47,190)
	Capital Contributions from Outside Sources	18,809		
	Operating transfers from:			
	Operating transfers to:			
	NET INCOME (LOSS)	6,353	32,379	(19,065)

ANALYSIS OF CASH REQUIREMENTS:

	CASH OPERATING NEEDS:			
	Net Income (Loss)	6,353	32,379	(19,065)
	Plus: Depreciation	111,391	102,222	97,816
	Less: Major Improvements & Capital Outlay	50,697	521,566	
	Bond Principal Payments	37,849	44,826	43,700
	TOTAL CASH PROVIDED (REQUIRED)	29,198	(431,791)	35,051
	SOURCE OF CASH REQUIRED:			
	Cash Balance at Beginning of Year	717,164	746,362	314,571
	Invest. & Other Curr. Assets to be Converted			
	Issuance of Bonds and Other Debt			
	Loans from Other Funds			
	TOTAL CASH REQUIRED	(746,362)	(314,571)	(349,622)

North Logan City
Governmental Unit

June 30, 2007
Fiscal Year

ENTERPRISE OR INTERNAL SERVICE FUND: **STORMWATER ENTERPRISE**

FORM 3

Account Number	Description	Prior Year Actual 2005	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	OPERATING REVENUE:			
	Charges for Services			120,000
	Interest Earned		(354)	
	Other:			
	TOTAL OPERATING REVENUE		(354)	120,000
	OPERATING EXPENSES:			
	Personal Services			53,837
	Contractual Services			
	Material and Supplies	30,106	50,913	67,036
	Depreciation			
	Other	800	800	2,800
	TOTAL OPERATING EXPENSE	30,906	51,713	123,673
	OPERATING INCOME (LOSS)	(30,906)	(52,067)	(3,673)
	NON-OPERATING REVENUE (EXPENSES) AND TRANSFERS:			
	Connection Fees			
	Interest Expense			
	Capital Contributions from Outside Sources			
	Operating transfers from:			
	Operating transfers to:			
	NET INCOME (LOSS)	(30,906)	(52,067)	(3,673)

ANALYSIS OF CASH REQUIREMENTS:

	CASH OPERATING NEEDS:			
	Net Income (Loss)	(30,906)	(52,067)	(3,673)
	Plus: Depreciation			
	Less: Major Improvements & Capital Outlay			
	Bond Principal Payments			
	TOTAL CASH PROVIDED (REQUIRED)	(30,906)	(52,067)	(3,673)
	SOURCE OF CASH REQUIRED:			
	Cash Balance at Beginning of Year		(800)	(52,867)
	Invest. & Other Curr. Assets to be Converted			
	Issuance of Bonds and Other Debt			
	Loans from Other Funds			
	TOTAL CASH REQUIRED	30,906	52,867	56,540

RESOLUTION 06 - 14

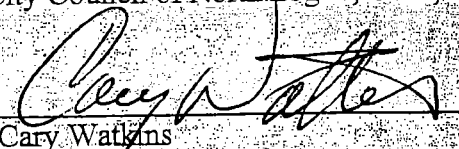
A RESOLUTION ADOPTING THE OFFICIAL
2007 FISCAL YEAR BUDGET, ENDING JUNE 30, 2007,
FOR THE CITY OF NORTH LOGAN, UTAH

WHEREAS, Section 10-6-127 of Utah Code annotated 1953, requires the adoption of a city budget on or before the 17th of August each year if a tax increase is being considered, and

WHEREAS a public hearing on the proposed property tax rate increase, as required by law, was held August 17th, 2006 by the City Council to receive public input on the proposed increase to the dedicated library tax for North Logan City.

NOW THEREFORE be it resolved by the City Council of the City of North Logan, Utah that the official budget for fiscal year 2007 is hereby adopted. That budget being the same budget as was passed as the tentative budget by Resolution 06-12 on June 22, 2006. The budget includes the increase in the Dedicated Library Tax rate to 0.000750.

PASSED AND APPROVED by the City Council of North Logan, Utah, the 17th day of August 17th, 2006.


Cary Watkins
Mayor

ATTEST:


Jeffrey M. Jorgensen
City Administrator/Recorder